

115TH CONGRESS  
2D SESSION

# H. R. 4916

To amend the Internal Revenue Code of 1986 to prohibit the Secretary of the Treasury from requiring that the identity of contributors to 501(c) organizations be included in annual returns.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 2018

Mr. ROSKAM (for himself and Mrs. BLACK) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to prohibit the Secretary of the Treasury from requiring that the identity of contributors to 501(c) organizations be included in annual returns.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Preventing IRS Abuse  
5 and Protecting Free Speech Act”.

1 **SEC. 2. PROHIBITION ON REQUIRING THAT IDENTITY OF**  
2 **CONTRIBUTORS TO 501(c) ORGANIZATIONS BE**  
3 **INCLUDED IN ANNUAL RETURNS.**

4 (a) IN GENERAL.—Section 6033 of the Internal Rev-  
5 enue Code of 1986 is amended by redesignating subsection  
6 (n) as subsection (o) and by inserting after subsection (m)  
7 the following:

8 “(n) IDENTIFYING INFORMATION OF DONORS.—

9 “(1) IN GENERAL.—For purposes of subsection  
10 (a), the Secretary may not require the name, ad-  
11 dress, or other identifying information of any con-  
12 tributor to any organization described in section  
13 501(c) of any amount of any contribution, grant, be-  
14 quest, devise, or gift of money or property.

15 “(2) EXCEPTIONS.—

16 “(A) IN GENERAL.—Paragraph (1) shall  
17 not apply—

18 “(i) to any disclosure required by sub-  
19 section (a)(2), and

20 “(ii) with respect to any contribution,  
21 grant, bequest, devise, or gift of money or  
22 property made by an officer or director of  
23 the organization (or an individual having  
24 powers or responsibilities similar to those  
25 of officers or directors) or any covered em-  
26 ployee.

1           “(B) COVERED EMPLOYEE.—For purposes  
2 of this paragraph, the term ‘covered employee’  
3 means any employee (including any former em-  
4 ployee) of the organization if the employee is  
5 one of the five highest compensated employees  
6 of the organization for the taxable year.

7           “(C) COMPENSATION FROM RELATED OR-  
8 GANIZATIONS.—

9           “(i) IN GENERAL.—Compensation of a  
10 covered employee by the organization shall  
11 include any compensation paid with respect  
12 to employment of such employee by any re-  
13 lated person or governmental entity.

14           “(ii) RELATED ORGANIZATIONS.—A  
15 person or governmental entity shall be  
16 treated as related to the organization if  
17 such person or governmental entity—

18                   “(I) controls, or is controlled by,  
19 the organization,

20                   “(II) is controlled by one or more  
21 persons that control the organization,

22                   “(III) is a supported organization  
23 (as defined in section 509(f)(3)) dur-  
24 ing the taxable year with respect to  
25 the organization,

1                   “(IV) is a supporting organiza-  
2                   tion described in section 509(a)(3)  
3                   during the taxable year with respect  
4                   to the organization, or

5                   “(V) in the case of an organiza-  
6                   tion that is a voluntary employees’  
7                   beneficiary association described in  
8                   section 501(c)(9), establishes, main-  
9                   tains, or makes contributions to such  
10                  voluntary employees’ beneficiary asso-  
11                  ciation.”.

12           (b) CONFORMING AMENDMENT.—Section 6033(b)(5)  
13 of such Code is amended—

14                   (1) by striking “all”; and

15                   (2) by adding at the end the following: “to the  
16                  extent not prohibited by subsection (n),”.

17           (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to returns required to be filed for  
19 taxable years ending after the date of the enactment of  
20 this Act.

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